

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

May 22, 2026

Juliana F. Gmur, Executive Director
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814

Re: **Draft Proposed Decision, Schedule for Comments, and Notice of Hearing**
Child Abduction and Recovery, 25-4237-I-05
Family Code Sections 3060-3064, 3130-3134.5, 3408, 3411, and 3421;
Penal Code Sections 277, 278, and 278.5; Welfare and Institutions Code Section
11478.5; Statutes 1976, Chapter 1399; Statutes 1992, Chapter 162; Statutes 1996,
Chapter 988
Fiscal Years: 2017-2018, 2018-2019, 2019-2020, 2020-2021
County of Los Angeles, Claimant

Dear Ms. Gmur:

The State Controller's Office is transmitting our response to the above-named draft proposed decision.

The SCO disagrees with the Commission's conclusion that the Claimant's time documents are an adequate source document because the timesheets did not include enough information to validate actual costs through an audit

The Commission's determination under Section IV(C)(1) of the proposed draft decision that the timesheets comply with the documentation requirements of the Parameters and Guidelines (Ps and Gs) as a matter of law is in direct conflict with the Controller's authority to audit reimbursement claims.

The proposed draft decision states that the timesheets submitted by the Claimant are sufficient under the Ps and Gs because, "when read in context ... they describe the mandated activity or function performed and the actual number of hours devoted to

those functions.”¹ The draft decision further concludes that we are required to presume the timesheets are accurate because they are “signed and certified to be accurate to the best of the employee and their supervisor’s knowledge and there is no evidence to the contrary”² The Controller does not dispute that the Claimant performed mandated activities. However, the Controller reduced the claim because it was unable to validate the timesheets, and accordingly, any actual costs of performing such activities. If the decision in the proposed draft decision stands, it may render the Controller’s audit authority all but meaningless in future claims for reimbursement.

The Controller is specifically authorized to audit claims for reimbursement under Government Code sections 17558.5 and 17561. The Controller’s audit authority is rooted in the California Constitution,³ and further confirmed by the Legislature under Government Code sections 925.6 and 12410. The Controller’s Constitutional audit authority may not be defeated or materially impaired by statute.⁴ Accordingly, the Commission cannot interpret the Ps and Gs in such a manner as to defeat the Controller’s audit authority. Despite any potential presumption that the Claimants timesheets are accurate, courts have found that a presumption such as this does “not become conclusive of those facts so as to deprive the controller of his duty to audit the claim and to refuse payment thereof if it appears to be illegal.”⁵

The Controller audits reimbursement claims under the Custody of Minors-Child Abduction and Recovery (CAR) program for adherence with the CAR Ps and Gs. The CAR Ps and Gs, Section VII states that “Claimed costs must be identified to **each** reimbursable activity...” Additionally, “Direct costs are defined as costs that can be traced to **specific** goods, services, units, programs, activities, or functions.” In relevant part, Section VII, states Salaries and Employee Benefits shall “describe the mandated functions performed”, however, the Ps and Gs do not specify the level of detail required in the description of the mandated functions. Absent a specific description, the time record must meet the minimum requirements of a supporting document and must show the validity of the costs and the costs relationship to the reimbursable activities.

The SCO audit procedures include selecting a sample of time records to validate the accuracy of the time recorded by ensuring that the Claimant’s employees 1) did not record time incorrectly, 2) did not claim time for unallowable activities, 3) did not misclassify unallowable activities as allowable activities, 4) did not claim budgeted or estimated time instead of actual time, and 5) did not included time worked on cases that were unrelated to the mandate.

¹ Commission on State Mandates, Draft Proposed Decision Child Abduction and Recovery, 25-4237-I-05, issued April 23, 2026, <https://www.csm.ca.gov/matters/25-4237-I-05/doc7.pdf> (accessed May 14, 2026), page 88.

² *Id.* at 89.

³ Cal. Const. art. XVI, § 7. See also *Flournoy v. Priest*, 5 Cal. 3d 350, 354.

⁴ *Hustedt v. Workers’ Comp. Appeals Bd.*, (1981) 30 Cal.3d 329, 338.

⁵ *Madden v. Riley*, (1942) 53 Cal.App.2d 814, 819.

The SCO was unable to test the validity of the time on the time records because the time recorded did not include a description of the specific activities or cases the employee worked on. Without this description on the time record there is no ascertainable way to determine the validity of the time because there is no traceable relationship between the hours claimed and the reimbursable activities. The Claimant's case files and case counts support that the Claimant performed some level of reimbursable activities, however, they cannot be used to validate the time reported on the employee's time record.

The Commission's determination that we are required to presume employees reported their time accurately where "there is no evidence to the contrary" also mischaracterizes the audit finding. The audit did not conclude that there is no evidence to the contrary. The audit concluded that due to the lack of sufficient description of activities/cases in the supporting time record, it is impossible to identify evidence to validate or refute the accuracy of the time sheets because there is no relationship or tracing of the time record to the work that supports the record. The Commission's presumption and determination that the Claimant's time records are compliant sets precedent that the auditor must conclude that all similar time records are accurate even if such time could have been found to have been grossly inaccurate had the Claimant included a description of the specific activities or cases in the supporting time record. The Commission reached the impossible conclusion that the Claimant's time records show the validity of the actual costs even though the Claimant's time records could not be used to validate the actual costs.

Additionally, as part of the audit sampling and testing procedures, the SCO identified the following deficiencies with the Claimant's time record documentation (attached to this response), including multiple instances of:

- Employees not signing and dating the time record
- The same employee signing as both the employee and the supervisor
- Employees signing and dating the time record at the beginning of the month
- Employees signing and dating the time record in the middle of the month
- Both employees and supervisors signing the time record anywhere from one to six months after the end of the month, and in other cases, just the supervisor signed late
- Time records with no supervisor signature or date
- Time records with a supervisor signature, but no date
- Employees signing the time record, but not providing a date of signature

Government Code section 17561(d) authorizes the Controller to audit the claims filed by local agencies and school districts and to reduce any claim for reimbursement of state-mandated costs if the Controller determines that the claim is excessive or unreasonable. For the Commission to assume "employees reported their time accurately...and there is no evidence to the contrary..." is inaccurate. Our audit found multiple instances of non-contemporaneous time records (also discussed in the final audit report).

The Commission further states that “the Controller did not consider the evidence, supported by actual case files, that the claimant performed the mandate and, thus its decision to reduce the claimant’s costs to \$0 is arbitrary, capricious, and not supported by evidence in the record.” This was also discussed in the final audit report, where the Bureau of Special Prosecutions provided the SCO auditors with CAR case file documents for eight sample cases. The Commission’s assertion that the SCO auditors did not consider the evidence supported by actual case files is factually incorrect. Our review of the actual case files could not validate the accuracy of the time records provided by the Claimant.

The Controller’s reduction of all costs claimed to \$0 is not arbitrary and capricious and entirely lacking in evidentiary support

The Commission’s determination under Section IV(C)(2) of the proposed draft decision that the Controller’s reduction of claimed costs to \$0 was arbitrary, capricious, and not supported by evidence in the record represents a clear circumvention of the Ps and Gs and a misapplication of the Commission’s own stated standard of review. If the decision stands as written, the Commission’s holding creates a troubling precedent wherein the Controller will be forced to guess at an amount of reimbursable costs merely because some reimbursable activities were performed.

The draft decision, at section IV(C)(2), finds that even if the Claimant’s source documentation did not comply with the Ps and Gs, the Controller’s decision to reduce the costs to \$0 was arbitrary and capricious because “the claimant provided additional evidence that shows the claimant performed mandated activities during the period reimbursement at issue.”⁶ It is not entirely clear if the Commission means that the additional evidence alone was sufficient for approval of at least part of the claim, or if the claim should be partially approved because the Controller failed to consider the corroborating evidence in conjunction with non-compliant source documentation. In either case, the Controller’s decision to reduce the claim to \$0 was not arbitrary and capricious.

If the draft decision holds that the claim should not have been reduced to \$0 solely because the Claimant provided additional evidence, the Controller could not have made this determination without circumventing the requirements of the Ps and Gs. Mandated costs are not due where mandated activities are simply performed. Instead, local governmental entities must submit a claim for reimbursement as required by the statutorily established procedures.⁷ To this end, the Commission adopts Ps and Gs to establish the specific requirements for filing a claim for reimbursement for each

⁶ Commission on State Mandates, Draft Proposed Decision Child Abduction and Recovery, 25-4237-I-05, issued April 23, 2026, <https://www.csm.ca.gov/matters/25-4237-I-05/doc7.pdf> (accessed May 14, 2026), page 89.

⁷ Cal. Gov. Code § 17552.

mandated activity.⁸ The Claimant bears the initial burden of providing evidence for its claim.⁹ Where the Claimant fails to comply with the Ps and Gs, the Controller may reduce the claim to \$0, as previously stated by the Commission.¹⁰

When the Controller reviews reimbursement claims under the Custody of Minors-Child Abduction and Recovery (CAR) program, the Controller must do so in accordance with the CAR Ps and Gs. In relevant part, Section V of the CAR Ps and Gs state:

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities.

Under this plain language of the Ps and Gs, only actual costs may be claimed for reimbursement, and those actual costs *must* be supported by source documents. In accordance with this requirement, the Claimant must provide source documents to meet the minimum requirements for any reimbursement.

Section V goes on to address corroborating evidence, but it clearly states that “corroborating documents cannot be substituted for source documents.” Therefore, where the source documents are not compliant, the Controller cannot reasonably find allowable reimbursable costs based solely on additional or corroborating evidence. Therefore, the Controller’s decision to reduce a claim to \$0 where source documents are not compliant is not arbitrary and capricious. Rather, the decision is reasonable given that the Claimant has not established the bare minimum requirement for a reimbursement claim.

If the draft decision instead holds that the Controller incorrectly reduced the claim because the Controller failed to consider the corroborating evidence in conjunction with non-compliant source documentation, the Commission’s finding is a misapplication of its own stated standard of review.

The draft proposed decision states that when reviewing the “Controller’s audit decisions, the Commission must determine whether they were arbitrary, capricious, or entirely

⁸ Cal. Gov. Code § 17557; See also *County of L.A. v. Comm’n on State Mandates*, 2023 Cal. Super. LEXIS 64056, *15. (“Once the Commission approves a test claim, it adopts “parameters and guidelines” which identify the reimbursable activities and requirements for filing a reimbursement claim with the Controller.”).

⁹ *Gilbert v. City of Sunnyvale*, (2005) 130 Cal. App. 4th 1264, 1274, 1275.

¹⁰ Commission on State Mandates, Incorrect Reduction Claim Decision on *The Stull Act*, 14-9825-I-02, adopted July 27, 2018, https://csm.ca.gov/matters/documents/Decisionwebfinal_008.pdf (accessed May 12, 2026), pages 16-17.

lacking in evidentiary support.”¹¹ The Commission compares this standard of review to the abuse of discretion standard, wherein the “scope of review is limited, out of deference to the agency’s authority and presumed expertise: ‘The court may not reweigh the evidence or substitute its judgment for that of the agency. [Citation.] . . . ’”¹² Under this standard, the Commission’s task on review is not to weigh the evidence to determine if the Controller’s decision is the one it would have reached. Rather, the Commission must determine if the available evidence could support the Controller’s decision.¹³ This means the Controller’s decision to reduce the claim to \$0 is entitled to deference unless the decision is unsupported by the evidentiary record. Nonetheless, the Commission appears to substitute its own judgment for that of the Controller in finding the reduction decision to be arbitrary and capricious.

In discussing the additional evidence to which the Controller could have found reimbursable activity, the draft proposed decision points to, “a list of cases handled under the mandate during the audit period,” “eight case files from the district attorneys,” and “one case file from a child abduction case.” Additionally, the draft proposed decision points to declarations that the Claimant “filed charges in 141 cases, declined to prosecute in 240 more,” and declarations that the Claimant “handled 112 Hague cases and opened approximately 535 civil recovery order cases.” In other words, the draft proposed decision explains that the Claimant provided a total of nine case files, and declarations that it handled over 1000 cases in which the Claimant performed mandated activities. Apparently in the Commission’s view, the handful of case files along with self-serving declarations were sufficient proof that the Claimant performed mandated activities to warrant approval of the claim to some level of reimbursement greater than \$0.

The Commission’s determination that the additional evidence supports a finding that mandated activities were performed misses the mark. The Commission’s task on review is not to determine whether substantial evidence shows that mandated activities were performed. Rather, the task is to determine if the Controller’s decision to reduce the claim to \$0 was supported by the evidence. The draft proposed decision points to the above-described additional evidence, but the draft proposed decision provides no indication as to how the additional evidence could have been used to calculate actual time spent performing mandated activities. In the absence of compliant source documents, the corroborating evidence that the Commission points to must be capable of conversion to a measurable cost. The Claimant provided no time studies to measure time purely on the number or type of cases handled. Moreover, there is no evidence that these cases are even capable of being measured in such a way. In the absence of any such measure, any costs allowed by the Controller would necessarily be an arbitrary amount. Accordingly, the reduction to \$0 is the only reasonable conclusion the Controller could have reached in the absence of compliant source documents.

¹¹ Commission on State Mandates, Draft Proposed Decision Child Abduction and Recovery, 25-4237-I-05, issued April 23, 2026, <https://www.csm.ca.gov/matters/25-4237-I-05/doc7.pdf> (accessed May 14, 2026), page 73.

¹² *Stone v. Regents of University of California*, (1999) 77 Cal. App.4th 736, 745.

¹³ *Id.*

The Commission's reliance on the prior IRC decision, The Stull Act, 14-9825-I-01, is also misplaced because the CAR program does not factually lend to a similar outcome. In that case, the Controller offered reimbursement for evaluations that lacked appropriate source documents for fiscal years 1997-98 through 2004-05 based on the average amount of time the Claimant's evaluators spent on each evaluation performed in 2006-07 and 2007-08.¹⁴ Ultimately, the Commission concluded that the evidence in the record was sufficient to support this reimbursement, stating:

The mandated program was not amended or increased, but remained the same. In addition, the Controller's finding of 30 minutes per evaluation was based on the claimant's time logs for fiscal year 2006-2007 that recorded the time spent on the mandate for all months in the fiscal year on one form; teacher evaluation forms provided by the claimant that disclosed 30 minutes of actual classroom observation; and the Controller's review of a sample of written evaluations for teachers at El Camino High School, Jefferson Middle School, and Mission Elementary School for fiscal years 2006-2007 and 2007-2008.¹⁵

The Commission held the Controller could reasonably find a way to measure reimbursable time costs based on this evidence, and accordingly, the Commission could find that the reduction to \$0 was arbitrary and capricious. Unfortunately, similar evidence does not exist in this case. As noted above, the bare evidence that the Claimant performed mandated activities provides no meaningful way to measure the actual time spent on such mandated activities. In the absence of compliant source documents, the only reasonable conclusion is a reduction to \$0.

The Controller finds the situation in the prior CAR consolidated IRC decision (08-4237-I-02 and 12-4237-I-03) to be more applicable to the case at hand.¹⁶ In that case, the County claimed reimbursement for two full-time employees, relying primarily on payroll records, and a four-week time study.¹⁷ The Controller reduced the costs for these employees to \$0 because the actual time spent performing mandated activities could not be validated. The Controller first found that the payroll records did not comply with the Ps and Gs. Second, the Controller found the time study inadequate because the time spent varied from year to year and was not constant.¹⁸ In reviewing the Controller's reduction decision, the Commission explained that it "cannot substitute its judgment for that of the Controller on audit decisions to reject the time study."¹⁹ As a

¹⁴ Commission on State Mandates, Incorrect Reduction Claim Decision on The Stull Act, 14-9825-I-01, adopted September 23, 2016, <https://csm.ca.gov/matters/documents/Decisionwebfinal.pdf> (accessed May 12, 2026), page 15.

¹⁵ *Id.* at 24.

¹⁶ Commission on State Mandates, Incorrect Reduction Claim Decision on Child Abduction and Recovery Program, (08-4237-I-02 and 12-4237-I-03), adopted March 25, 2016, <https://csm.ca.gov/matters/08-4237-I-02/doc20.pdf> (May 21, 2026).

¹⁷ *Id.* at pp. 13-14.

¹⁸ *Id.* at p. 14.

¹⁹ *Id.*

result, the Commission found the Controller's decision to reduce the costs to \$0 where "the claimant did not comply with the documentation requirements of the parameters and guidelines" was "correct as a matter of law, and not arbitrary, capricious, or entirely lacking in evidentiary support".²⁰ Applying this same logic, the Commission cannot now find that the Controller's decision is arbitrary and capricious where source documents are non-compliant without undoing its own precedent.

In light of all of the above, the Controller asks the Commission to reconsider Section IV(C) of its draft proposed decision.

If you have any questions, please contact me by telephone at (916) 327-3138.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information, and belief.

Sincerely,

Lisa Kurokawa

LISA KUROKAWA, Chief
Compliance Audits Bureau
Division of Audits

²⁰ *Id.*

LOS ANGELES COUNTY DISTRICT ATTORNEY

CUSTODY OF MINOR TIME STUDY (Chapter 1399, Statutes of 1976)

PART I EMPLOYEE INFORMATION	
1. NAME <u>Ray Alvarado</u>	3. ITEM <u>2214A</u>
	4. MONTH/YEAR <u>January 2021</u>

PART II - INSTRUCTIONS ON BACK OF FORM

PART III	DAILY TIME STUDY	ACTIVITIES (By Section Number)	DAYS																															Grand Total	
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31		
1	3130 - 3133	H				8	8	8	8				8	8	8	8			H	8	8	8	8				8	8	8	8					152
2	3408(c) & 3408(d)	O																	O																
3	3411(a) & 3421(c)	L																	L																
4	277, 278 & 278.5	I																	I																
5		D				8	8	8	8				8	8	8	8			D	8	8	8	8				8	8	8	8					152
6	SUBTOTAL	A																	A																
7		Y																	Y																
8	277/278/278.5 Non-Claimable																																		
9	OTHER - NON-CLAIMABLE (Briefly Explain Below)																																		
10																																			
11	SUBTOTAL					8	8	8	8				8	8	8	8				8	8	8	8				8	8	8	8					152
12	Vacation Time, Sick Leave, etc.	8																	8																16
13	DAILY GRAND TOTAL	8				8	8	8	8				8	8	8	8			8	8	8	8				8	8	8	8					152	

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EMPLOYEE I hereby certify that this is a true and accurate report of my time, and the function performed as shown above.

SUPERVISOR I hereby certify the employee's daily time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct, and the functions were performed as shown above.

SIGNATURE OF EMPLOYEE DATE

SIGNATURE OF SUPERVISOR DATE

Employee did not sign and date the time record.

Supervisor signed but did not date the time record.

LOS ANGELES COUNTY DISTRICT ATTORNEY

CUSTODY OF MINOR TIME STUDY (Chapter 1399, Statutes of 1976)

PART I		EMPLOYEE INFORMATION	
1. NAME	Rosa Alarcón	2. EMPLOYEE NO.	[REDACTED]
3. ITEM	9274	4. MONTH/YEAR	April 2021

PART II — INSTRUCTIONS ON BACK OF FORM

PART III	DAILY TIME STUDY	DAYS																															Grand Total	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31		
1	3130 - 3133									1						2						1		2								1		8
2	3408(c) & 3408(d)																																	
3	3411(a) & 3421(c)																																	
4	277, 278 & 278.5								8	3				5	4	6		6				2	3	4	6	3			5	4		7	4	70
5																																		
6	SUBTOTAL								8	4				5	4	6		8				2	4	4	8	3			5	5		8	4	78
7																																		
8	277/278/278.5 Non-Claimable	9												3	4	2	5					1	4	4				3		4		4	85	
9	OTHER — NON-CLAIMABLE (Briefly Explain Below)		8			8	8	8		4						3						2			5			3		4			53	
10	* After Hours Duty																																	5
11	SUBTOTAL	9	8			8	8	8	8	9				8	9	9	8	8				8	8	8	8	8		8	8	8	8	8	176	
12	Vacation Time, Sick Leave, etc.																																	
13	DAILY GRAND TOTAL	8	8			6	9	9	8	9				8	6	6	8	6				8	8	13	8	8		8	8	8	8	8	187	

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EMPLOYEE I hereby certify that this is a true and accurate report of my time, and the function performed as shown above.

Rosa Alarcón 4/30/21
SIGNATURE OF EMPLOYEE DATE

SUPERVISOR I hereby certify the employee's daily time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct, and the functions were performed as shown above.

Rosa Alarcón 4/23/21
SIGNATURE OF SUPERVISOR DATE

Same signature for both the employee and the supervisor.

LOS ANGELES COUNTY DISTRICT ATTORNEY

CUSTODY OF MINOR TIME STUDY (Chapter 1399, Statutes of 1976)

PART I		EMPLOYEE INFORMATION	
1. NAME	MILLER, DENNIS	2. EMPLOYER	[REDACTED]
3. ITEM	2890-A	4. MONTH/YEAR	FEB. 2019

PART II - INSTRUCTIONS ON BACK OF FORM

PART III	DAILY TIME STUDY	DAYS																															Grand Total
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	
1	3130 - 3133	10	S	S	R	10	V	V	V	S	S	R	V	10	10	10	S	S	R	10	10	10	10	S	S	R	10	10	10	-	-	-	140
2	3408(c) & 3408(d)		A	U	D		A	A	A	A	U	D	A				A	U	D					A	U	D						120	
3	3411(a) & 3421(c)		T	N	O		C	C	C	T	N	O	C				T	N	O					T	N	O							
4	277, 278 & 278.5																																
5																																	
6	SUBTOTAL	10				10								10	10	10						10	10	10	10			10	10	10		120	
7																																	
8	277/278/278.5 Non-Claimable																																
9	OTHER - NON-CLAIMABLE (Briefly Explain Below)																																
10																																	
11	SUBTOTAL	10				10								10	10	10						10	10	10	10			10	10	10		120	
12	Vacation Time, Sick Leave, etc.						10	10	10				10																			40	
13	DAILY GRAND TOTAL	10				10	10	10	10				10	10	10	10						10	10	10	10			10	10	10	-	160	

EMPLOYEE I hereby certify that this is a true and accurate report of my time, and the function performed as shown above.

Dennis Miller
SIGNATURE OF EMPLOYEE

2-17-19
DATE

SUPERVISOR I hereby certify the employee's daily time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct, and the functions were performed as shown above.

[Signature]
SIGNATURE OF SUPERVISOR

02/28/19
DATE

Employee signed and dated the time record in the middle of the month.

LOS ANGELES COUNTY DISTRICT ATTORNEY

CUSTODY OF MINOR TIME STUDY (Chapter 1399, Statutes of 1976)

PART I		EMPLOYEE INFORMATION	
1. NAME	Kahana Tai	2. EMPLOYEE NO.	[REDACTED]
3. ITEM	9273A	4. MONTH/YEAR	MARCH 2021

PART II — INSTRUCTIONS ON BACK OF FORM

PART III	DAILY TIME STUDY	ACTIVITIES (By Section Number)	DAYS																															Grand Total	
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31		
1		3130 - 3133 HAW																																	21
2		3408(c) & 3408(d)																																	
3		3411(a) & 3421(c)																																	
4		277, 278 & 278.5 CIVIL		2	1	2	2																												
5																																			
6		SUBTOTAL	200	2	1	2	2																												44
7			200																																
8		277/278/278.5 Non-Claimable		7	8	7	7																												
9		OTHER — NON-CLAIMABLE																																	
10																																			
11		SUBTOTAL	9	9	9	9																													
12		Vacation Time, Sick Leave, etc.																																	
13		DAILY GRAND TOTAL	9	9	9	9																													

EMPLOYEE I hereby certify that this is a true and accurate report of my time, and the function performed as shown above.

Kahana Tai 3-1-2021
SIGNATURE OF EMPLOYEE DATE

SUPERVISOR I hereby certify the employee's daily time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct, and the functions were performed as shown above.

Randy [Signature] 5/11/21
SIGNATURE OF SUPERVISOR DATE

Both employee and supervisor signed and dated 1 month after the end of the month.

LOS ANGELES COUNTY DISTRICT ATTORNEY

CUSTODY OF MINOR TIME STUDY (Chapter 1399, Statutes of 1976)

PART I EMPLOYEE INFORMATION	
1. NAME RODRIGUEVA, CLAUDIA	2. EMPLOYEE NO. [REDACTED]
3. ITEM 2890 (a)	4. MONTH/YEAR January, 2021

PART II — INSTRUCTIONS ON BACK OF FORM

PART III	ACTIVITIES (By Section Number)	DAYS																															Grand Total
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	
1	3130 - 3133	H	S	S	R	10	10	10	10	S	S	R	10	10	10	10	S	S	R	10	10	10	10	S	S	R	10	10	10	10	S	S	160
2	3408(c) & 3408(d)	O	A	V	D					H	V	D					A	V	D					A	V	D					A	V	
3	3411(a) & 3421(c)	L	T	N	D					T	N	D					T	N	D					T	N	D					T	N	
4	277, 278 & 278.5	I	V	D						V	D					V	D					V	D							V	D	0	
5		V	R	A						R	A					R	A					R	A							R	A		
6	SUBTOTAL	A	D	Y		10	10	10	10	V	Y		10	10	10	10	V	Y		10	10	10	10	V	Y		10	10	10	10	V	Y	160
7		Y	A							A						A						A								A			
8	277/278/278.5 Non-Claimable		Y							Y						Y														Y			
9	OTHER — NON-CLAIMABLE (Briefly Explain Below)																																
10																																	
11	SUBTOTAL					10	10	10	10				10	10	10	10				10	10	10	10				10	10	10	10			160
12	Vacation Time, Sick Leave, etc.	10																															10
13	DAILY GRAND TOTAL	10				10	10	10	10				10	10	10	10				10	10	10	10				10	10	10	10			160

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EMPLOYEE I hereby certify that this is a true and accurate report of my time, and the function performed as shown above.

[Handwritten Signature]

SIGNATURE OF EMPLOYEE

04-05-2021
DATE

SUPERVISOR I hereby certify the employee's daily time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct, and the functions were performed as shown above.

[Handwritten Signature]

SIGNATURE OF SUPERVISOR

01/06/21
DATE

Both employee and supervisor signed and dated 2 months after the end of the month.

LOS ANGELES COUNTY DISTRICT ATTORNEY

CUSTODY OF MINOR TIME STUDY (Chapter 1399, Statutes of 1976)

PART I EMPLOYEE INFORMATION	
1. NAME DENNIS MILLER	2. EMPLOYEE NO. [REDACTED]
3. ITEM 2890A	4. MONTH/YEAR JANUARY 2021

PART II — INSTRUCTIONS ON BACK OF FORM

PART III	DAILY TIME STUDY ACTIVITIES (By Section Number)	DAYS																															Grand Total
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	
1	3130 - 3133	H	S	S	R	10	10	10	10	S	S	R	10	10	10	10	S	S	R	10	10	10	10	S	S	R	10	10	10	10	S	S	160
2	3408(c) & 3408(d)	O	A	U	D					A	U	D					A	U	D					A	U	D					A	U	
3	3411(a) & 3421(c)	L	T	N	O					T	N	O					T	N	O					T	N	O					T	N	
4	277, 278 & 278.5	I																															0
5		D																															
6	SUBTOTAL	A				10	10	10	10				10	10	10	10					10	10	10	10				10	10	10	10		160
7		Y																															
8	277/278/278.5 Non-Claimable																																
9	OTHER — NON-CLAIMABLE (Briefly Explain Below)																																
10																																	
11	SUBTOTAL					10	10	10	10				10	10	10	10					10	10	10	10				10	10	10	10		160
12	Vacation Time, Sick Leave, etc.	10																															10
13	DAILY GRAND TOTAL	10				10	10	10	10				10	10	10	10					10	10	10	10				10	10	10	10		170

EMPLOYEE I hereby certify that this is a true and accurate report of my time, and the function performed as shown above.

Dennis Miller
SIGNATURE OF EMPLOYEE

4-1-21
DATE

SUPERVISOR I hereby certify the employee's daily time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct, and the functions were performed as shown above.

[Signature]
SIGNATURE OF SUPERVISOR

02/05/21
DATE

Both employee and supervisor signed and dated 2 months after the end of the month.

LOS ANGELES COUNTY DISTRICT ATTORNEY

CUSTODY OF MINOR TIME STUDY (Chapter 1399, Statutes of 1976)

PART I EMPLOYEE INFORMATION	
1. NAME DENNIS MILLER	2. EMPLOYEE NO. [REDACTED]
3. ITEM 2890A	4. MONTH/YEAR DECEMBER 2020

PART II — INSTRUCTIONS ON BACK OF FORM

PART III	DAILY TIME STUDY ACTIVITIES (By Section Number)	DAYS																															Grand Total
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	
1	3130 - 3133	10	10	10	10	S	S	R	10	10	10	10	S	S	R	10	10	10	10	S	S	R	10	10	10	H	S	S	R	10	10	10	180
2	3408(c) & 3408(d)					A	U	D					A	U	D					A	U	D				O	A	U	D				
3	3411(a) & 3421(c)					T	N	O					T	N	O					T	N	O				L	T	N	O				
4	277, 278 & 278.5																									I							
5																										D							
6	SUBTOTAL	10	10	10	10				10	10	10	10				10	10	10	10					10	10	10	A			10	10	10	120
7																										Y							
8	277/278/278.5 Non-Claimable																																
9	OTHER — NON-CLAIMABLE (Briefly Explain Below)																																
10																																	
11	SUBTOTAL	10	10	10	10				10	10	10	10				10	10	10	10					10	10	10				10	10	10	120
12	Vacation Time, Sick Leave, etc.																																
13	DAILY GRAND TOTAL	10	10	10	10				10	10	10	10				10	10	10	10					10	10	10	10			10	10	10	180

190

EMPLOYEE I hereby certify that this is a true and accurate report of my time, and the function performed as shown above.

SUPERVISOR I hereby certify the employee's daily time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct, and the functions were performed as shown above.

Dennis Miller 1-21
SIGNATURE OF EMPLOYEE DATE

[Signature] 01/06/21
SIGNATURE OF SUPERVISOR DATE

Both employee and supervisor signed and dated 3 months after the end of the month.

LOS ANGELES COUNTY DISTRICT ATTORNEY

CUSTODY OF MINOR TIME STUDY (Chapter 1399, Statutes of 1976)

PART I EMPLOYEE INFORMATION	
1. NAME LE, ANDY	2. ID [REDACTED]
3. ITEM 2971A	4. MONTH/YEAR March 2021

PART II - INSTRUCTIONS ON BACK OF FORM

PART III	DAILY TIME STUDY ACTIVITIES (By Section Number)	DAYS																															Grand Total				
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31					
1	3130 - 3133	R	10	10	10	10	B	S	R	10	10	10	10	S	S	R	10	10	10	10	S	S	R	10	10	10	10	S	S	R	10	10	10	10	10	10	
2	3408(c) & 3408(d)	D					A	U	D	10				A	U	D					A	U	D					A	U	D							
3	3411(a) & 3421(c)	O					T	N	O	10				T	N	O					T	N	O					T	N	O							
4	277, 278 & 278.5																																				0
5																																					
6	SUBTOTAL		10	10	10	10				10	10	10	10				10	10	10	10					10	10	10	10					10	10	10	10	10
7																																					
8	277/278/278.5 Non-Claimable																																				
9	OTHER - NON-CLAIMABLE (Briefly Explain Below)																																				
10																																					
11	SUBTOTAL		10	10	10	10				10	10	10	10				10	10	10	10					10	10	10	10					10	10	10	10	10
12	Vacation Time, Sick Leave, etc.									10																											10
13	DAILY GRAND TOTAL		10	10	10	10				10	10	10	10				10	10	10	10					10	10	10	10					10	10	10	10	10

EMPLOYEE I hereby certify that this is a true and accurate report of my time, and the function performed as shown above.

le
SIGNATURE OF EMPLOYEE

03/08/21
DATE

SUPERVISOR I hereby certify the employee's daily time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct, and the functions were performed as shown above.

[Signature]
SIGNATURE OF SUPERVISOR

10/18/2021
DATE

Both employee and supervisor signed and dated 5 - 6 months after the end of the month.

LOS ANGELES COUNTY DISTRICT ATTORNEY

CUSTODY OF MINOR TIME STUDY (Chapter 1399, Statutes of 1976)

PART I		EMPLOYEE INFORMATION	
1. NAME	Ruth Trujillo	2. EMPLOYEE NO.	[REDACTED]
3. ITEM	Paralegal.	4. MONTH/YEAR	February 2021.

PART II — INSTRUCTIONS ON BACK OF FORM

PART III		DAILY TIME STUDY																																	
	ACTIVITIES (By Section Number)	DAYS																															Grand Total		
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31			
1	3130 - 3133	8	8	8	8	8				8	8	8	8	8				8	8	8	8				8	8	8	8							152
2	3408(c) & 3408(d)																																		
3	3411(a) & 3421(c)																																		
4	277, 278 & 278.5						day								day																				0
5							day								day																				
6	SUBTOTAL	8	8	8	8	8	day				8	8	8	8	8				8	8	8	8				8	8	8	8					152	
7																																			
8	277/278/278.5 Non-Claimable						t	u	r	d																									
9	OTHER -- NON-CLAIMABLE (Briefly Explain Below)						at	u	n																										
10							at	u	n																										
11	SUBTOTAL	8	8	8	8	8	5				8	8	8	8	8				8	8	8	8				8	8	8	8					152	
12	Vacation Time, Sick Leave, etc.																																		8
13	DAILY GRAND TOTAL	8	8	8	8	8					8	8	8	8	8				8	8	8	8				8	8	8	8					152	

160

EMPLOYEE I hereby certify that this is a true and accurate report of my time, and the function performed as shown above.

Ruth Trujillo 2/26/2021
SIGNATURE OF EMPLOYEE DATE

SUPERVISOR I hereby certify the employee's daily time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct, and the functions were performed as shown above.

Pasa Blau 2/11/21
SIGNATURE OF SUPERVISOR DATE

Supervisor signed and dated 3 months after the end of the month.

LOS ANGELES COUNTY DISTRICT ATTORNEY

CUSTODY OF MINOR TIME STUDY (Chapter 1399, Statutes of 1976)

PART I		EMPLOYEE INFORMATION	
1. NAME	CHAS GOLDENBORN	2. EMPLOYEE N	[REDACTED]
3. ITEM	289/A	4. MONTH/YEAR	MARCH 2019

PART II - INSTRUCTIONS ON BACK OF FORM

PART III	DAILY TIME STUDY ACTIVITIES (By Section Number)	DAYS																															Grand Total
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	
1	3130 - 3133	R	S	S	10	10	10	10	R	S	S	10	10	10	10	R	S	S	10	10	10	10	R	S	S	H	10	10	10	10	S	S	150
2	3408(c) & 3408(d)	O	A	U					O	A	U				O	A	U					O	A	U	O					O	A	U	
3	3411(a) & 3421(c)	O	T	N					O	T	N				O	T	N					O	T	N	L					O	T	N	
4	277, 278 & 278.5																																
5																																	
6	SUBTOTAL				10	10	10	10				10	10	10	6					10	10	10	10					10	10	10			146
7																																	
8	277/278/278.5 Non-Claimable																																
9	OTHER - NON-CLAIMABLE (Briefly Explain Below)																																
10																																	
11	SUBTOTAL				10	10	10	10				10	10	10	6					10	10	10	10					10	10	10			146
12	Vacation Time, Sick Leave, etc.													4													10						14
13	DAILY GRAND TOTAL				10	10	10	10				10	10	10	10					10	10	10	10				10	10	10	10			150

160

EMPLOYEE I hereby certify that this is a true and accurate report of my time, and the function performed as shown above.


SIGNATURE OF EMPLOYEE

03/28/19
DATE

SUPERVISOR I hereby certify the employee's daily time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct, and the functions were performed as shown above.

SIGNATURE OF SUPERVISOR

DATE

Time record with no supervisor signature or date.

LOS ANGELES COUNTY DISTRICT ATTORNEY

CUSTODY OF MINOR TIME STUDY (Chapter 1399, Statutes of 1976)

PART I EMPLOYEE INFORMATION	
1. NAME Roy Alvarado	2. ID [REDACTED]
3. ITEM 2214A	4. MONTH/YEAR April 2021

PART II — INSTRUCTIONS ON BACK OF FORM

PART III	DAILY TIME STUDY ACTIVITIES (By Section Number)	DAYS																															Grand Total
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	
1	3130 - 3133	8	8			8	8	8	8	8			8	8	8	8	8			8	8	8	8	8			8	8	8	8	8		176
2	3408(c) & 3408(d)																																
3	3411(a) & 3421(c)																																
4	277, 278 & 278.5																																
5																																	
6	SUBTOTAL	8	8			8	8	8	8	8			8	8	8	8	8			8	8	8	8	8			8	8	8	8	8		176
7																																	
8	277/278/278.5 Non-Claimable																																
9	OTHER — NON-CLAIMABLE (Briefly Explain Below)																																
10																																	
11	SUBTOTAL	8	8			8	8	8	8	8			8	8	8	8	8			8	8	8	8	8			8	8	8	8	8		176
12	Vacation Time, Sick Leave, etc.																																
13	DAILY GRAND TOTAL	8	8			8	8	8	8	8			8	8	8	8	8			8	8	8	8	8			8	8	8	8	8		176

EMPLOYEE I hereby certify that this is a true and accurate report of my time, and the function performed as shown above.

Ry Alvarado
SIGNATURE OF EMPLOYEE

4/16/2021
DATE

SUPERVISOR I hereby certify the employee's daily time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct, and the functions were performed as shown above.

[Signature]
SIGNATURE OF SUPERVISOR

DATE

Time record with supervisor signature but no date.

LOS ANGELES COUNTY DISTRICT ATTORNEY

CUSTODY OF MINOR TIME STUDY (Chapter 1399, Statutes of 1976)

PART I EMPLOYEE INFORMATION	
1. NAME <i>Elizabeth Hardine</i>	2. EMPLOYEE NO. [REDACTED]
3. ITEM <i>Paralegal</i>	4. MONTH/YEAR <i>April 2019</i>

PART II — INSTRUCTIONS ON BACK OF FORM

PART III	DAILY TIME STUDY ACTIVITIES (By Section Number)	DAYS																															Grand Total		
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31			
1	3130 - 3133	8	8	8	8	8			8	8	8	8	8			8	8	8	8	8				8	8	8	8	8			8	8			176
2	3408(c) & 3408(d)																																		
3	3411(a) & 3421(c)																																		
4	277, 278 & 278.5																																		0
5																																			
6	SUBTOTAL	8	8	8	8	8			8	8	8	8	8			8	8	8	8	8				8	8	8	8	8			8	8			176
7																																			
8	277/278/278.5 Non-Claimable	0	0	0	0	0			0	0	0	0	0			0	0	0	0	0				0	0	0	0	0			0	0			0
9	OTHER — NON-CLAIMABLE (Briefly Explain Below)																																		
10																																			
11	SUBTOTAL	8	8	8	8	8			8	8	8	8	8			8	8	8	8	8				8	8	8	8	8			8	8			176
12	Vacation Time, Sick Leave, etc.																																		
13	DAILY GRAND TOTAL	8	8	8	8	8			8	8	8	8	8			8	8	8	8	8				8	8	8	8	8			8	8			176

EMPLOYEE I hereby certify that this is a true and accurate report of my time, and the function performed as shown above.

Elizabeth Hardine
SIGNATURE OF EMPLOYEE

DATE

SUPERVISOR I hereby certify the employee's daily time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct, and the functions were performed as shown above.

[Signature]
SIGNATURE OF SUPERVISOR

5/15/19
DATE

Employee signed but did not date the time record.

DECLARATION OF SERVICE BY EMAIL

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On May 26, 2026, I served the:

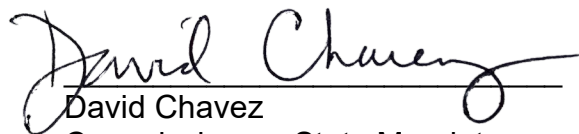
- **Current Mailing List dated May 13, 2026**
- **Controller's Comments on the Draft Proposed Decision, Schedule for Comments, and Notice of Hearing filed May 22, 2026**

Child Abduction and Recovery, 25-4237-I-05

Family Code Sections 3060-3064, 3130-3134.5, 3408, 3411, and 3421; Penal Code Sections 277, 278, and 278.5; Welfare and Institutions Code Section 11478.5; Statutes 1976, Chapter 1399; Statutes 1992, Chapter 162; Statutes 1996, Chapter 988 Fiscal Years: 2017-2018, 2018-2019, 2019-2020, 2020-2021
County of Los Angeles, Claimant

by making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on May 26, 2026 at Sacramento, California.



David Chavez
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814
(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 5/13/26

Claim Number: 25-4237-I-05

Matter: Child Abduction and Recovery

Claimant: County of Los Angeles

TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.3.)

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Howard Gest, Attorney, *Burhenn & Gest, LLP*

Claimant Representative

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